

106TH CONGRESS
2D SESSION

S. 2099

To amend the Internal Revenue Code of 1986 to require the registration of handguns, and for other purposes.

IN THE SENATE OF THE UNITED STATES

FEBRUARY 24, 2000

Mr. REED introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to require the registration of handguns, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Handgun Safety and
5 Registration Act of 2000”.

6 **SEC. 2. REGISTRATION OF HANDGUNS.**

7 (a) HANDGUN INCLUDED IN DEFINITION OF FIRE-
8 ARM.—

9 (1) IN GENERAL.—Section 5845(a) of the In-
10 ternal Revenue Code of 1986 (defining firearm) is

1 amended by striking “and (8) a destructive device”
 2 and inserting “(8) a handgun; and (9) a destructive
 3 device”.

4 (2) DEFINITION OF HANDGUN.—Section 5845
 5 of the Internal Revenue Code of 1986 (relating to
 6 definitions) is amended by adding at the end the fol-
 7 lowing:

8 “(n) HANDGUN.—

9 “(1) IN GENERAL.—The term ‘handgun’ means
 10 any weapon (including a starter gun) which—

11 “(A) is designed to or may be readily con-
 12 verted to expel a projectile by the action of an
 13 explosive, and

14 “(B) has a short stock and is designed to
 15 be held and fired by the use of a single hand.

16 “(2) DISASSEMBLED PARTS INCLUDED.—Such
 17 term shall also include the frame or receiver of any
 18 such weapon, and any combination of parts from
 19 which a handgun can be assembled if such parts are
 20 in the possession or under the control of a person.

21 “(3) EXCLUSION.—Such term shall not include
 22 a firearm classified as ‘any other weapon’ under sub-
 23 section (e).”.

24 (b) TRANSFER TAX IMPOSED ON HANDGUNS.—Sec-
 25 tion 5811(a) of the Internal Revenue Code of 1986 (relat-

ing to rate) is amended by inserting “or as a handgun under section 5845(a)(8)” after “section 5845(e)”.

(c) TAX ON MAKING FIREARMS IMPOSED ON HANDGUNS.—Section 5821(a) of the Internal Revenue Code of 1986 (relating to rate) is amended by inserting “, except, the tax on any firearm classified as a handgun under section 5845(a)(8) shall be at the rate of \$50 for each such firearm made” after “firearm made”.

(d) IMPORTATION POLICY CONTINUED.—

(1) IN GENERAL.—Section 5844 of the Internal Revenue Code of 1986 (relating to importation) is amended by adding at the end the following: “This section shall not apply to any firearm classified as a handgun under section 5845(a)(8).”.

(2) CONFORMING AMENDMENT.—Section 925(d)(3) of title 18, United States Code, is amended by inserting “(without regard to paragraph (8) thereof)” after “section 5845(a)”.

(e) SHARING OF REGISTRATION INFORMATION WITH STATE AND LOCAL LAW ENFORCEMENT AGENCIES.—

(1) IN GENERAL.—Section 6103(o) of the Internal Revenue Code of 1986 (relating to disclosure of returns and return information with respect to certain taxes) is amended by adding at the end the following:

1 “(3) TAXES IMPOSED ON TRANSFER OF HAND-
 2 GUNS.—Returns and return information with respect
 3 to taxes imposed by part II of subchapter A of chap-
 4 ter 53 (relating to tax on transferring firearms) on
 5 any firearm classified as a handgun under section
 6 5845(a)(8) shall be available in an on-line format for
 7 inspection by or disclosure to officers and employees
 8 of—

9 “(A) any Federal law enforcement agency,
 10 and

11 “(B) any State or local law enforcement
 12 agency,

13 whose official duties require such inspection or dis-
 14 closure.”.

15 (2) CONFORMING AMENDMENTS.—Section
 16 6103(p)(4) of the Internal Revenue Code of 1986 is
 17 amended—

18 (A) in the matter preceding subparagraph

19 (A)—

20 (i) by striking “or (o)(1)” and insert-
 21 ing “(o)(1), or (o)(3)(A)”,

22 (ii) by striking “or (l)(6)” and insert-
 23 ing “(l)(6)”,

24 (iii) by inserting “or (o)(3)(B),” after
 25 “(16),”, and

1 (B) in subparagraph (F)(i)—

2 (i) by striking “or (l)(6)” and insert-
3 ing “(l)(6)”, and

4 (ii) by inserting “or (o)(3)(B),” after
5 “(16),”, and

6 (C) in subparagraph (F)(ii), by striking
7 “or (o)(1)” and inserting “, (o)(1), or
8 (o)(3)(A)”.

9 (f) TRANSITION RULE FOR NONREGISTERED HAND-
10 GUNS.—

11 (1) IN GENERAL.—Any person possessing any
12 firearm classified as a handgun under section
13 5845(a)(8) of the Internal Revenue Code of 1986
14 not registered in the National Firearms Registration
15 and Transfer Record maintained by the Secretary of
16 the Treasury under section 5841 of such Code shall
17 register such handgun—

18 (A) within 1 year of the date of the enact-
19 ment of this Act, or

20 (B) upon the transfer of such handgun be-
21 fore such 1 year anniversary date.

22 (2) TREATMENT OF REGISTRATION AS TRANS-
23 FER.—For purposes of any tax imposed by part II
24 of subchapter A of chapter 53 of the Internal Rev-
25 enue Code of 1986 (relating to tax on transferring

firearms) on any firearm classified as a handgun under section 5845(a)(8) of such Code, any registration of such handgun under paragraph (1)(A) shall be considered a transfer of such handgun.

(3) NONAPPLICATION OF PENALTY.—Section 5861(d) of the Internal Revenue Code of 1986 shall not apply with respect to the possession of any handgun before the date of the registration of such handgun under paragraph (1).

(g) PROVISION OF REGISTRATION FORMS.—

(1) AVAILABILITY.—To promote and assist compliance with the handgun registration requirements under the Internal Revenue Code of 1986, as amended by this section, the Secretary of the Treasury shall make available such registration and fingerprint forms as may be required by the public for compliance with such requirements—

(A) to State and local law enforcement agencies and facilities of the Department of the Treasury throughout the States, the United States Postal Service, and such other agencies and departments of the Federal Government as the Secretary determines would aid in making such forms available to the public; and

1 (B) through the Internet in a downloadable
2 format.

3 (2) SINGLE FORM.—The Secretary of the
4 Treasury shall make available registration forms
5 that allow an individual to register the possession or
6 transfer of more than 1 firearm classified as a hand-
7 gun under section 5845(a)(8) of the Internal Rev-
8 enue Code of 1986 on a single form.

9 (h) PROGRAM OF PUBLIC AWARENESS.—Within 60
10 days after the date of the enactment of this Act, the Sec-
11 retary of the Treasury shall commence a program to
12 broaden public awareness of the handgun registration re-
13 quirements under the Internal Revenue Code of 1986, as
14 amended by this section. Such program may include vol-
15 untary cooperative efforts with Federal, State, and local
16 law enforcement agencies and public service announce-
17 ments as deemed appropriate by the Secretary.

18 (i) AUTHORIZATION OF APPROPRIATIONS.—There
19 are authorized to be appropriated such sums as may be
20 necessary for the Secretary of the Treasury to carry out
21 the provisions of and amendments made by this Act.

22 (j) EFFECTIVE DATE.—The amendments made by
23 this section shall take effect on the date of the enactment
24 of this Act.

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